

**Declaration and Power of Attorney
Under Patent Cooperation Treaty
35 USC '371(c)(4)**

As a below named inventor, I hereby declare that:

my residence, post office address and citizenship are as stated below next to my name; that

I verily believe that I am the original, first and sole inventor (if only one name is listed below) or a joint inventor (if plural names are named below) of the invention entitled: ROTATION ANGLE-DETECTING DEVICE

described and claimed in the international application number PCT/JP2004/002593 filed 3 March 2004 and as amended on _____ (if any), the specification and claims of which I have reviewed and understand and for which I solicit a patent.

I acknowledge my duty to disclose information of which I am aware which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a), and that no application for patent or inventor's certificate on this invention has been filed in any country foreign to the United States of America prior to my international application by me or my legal representatives or assigns, except as follows:

Japanese Patent Application No. 2003-064882 filed 11 March 2003

The priority of the above applications (if any), filed within a year prior to my international application is hereby claimed under 35 USC 119. I hereby appoint the following as my attorneys of record with full power of substitution and revocation to prosecute this application and to transact all business in the patent office:

Roger W. Parkhurst, Reg. No. 25,177 and/or Charles A. Wendel, Reg. No. 24,453.

ALL CORRESPONDENCE IN CONNECTION WITH THIS APPLICATION SHOULD BE SENT TO:

PARKHURST & WENDEL, L.L.P.
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I hereby declare that I have reviewed and understand the contents of this Declaration, and that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with knowledge that willful false statements and the like so made are punishable by fine or imprisonment or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

3. Full Name of Sole or First Inventor Masaharu USHIHARA
Given Name Middle Initial Family Name

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*5. Date of Signature October 4, 2005
Month Day Year

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* Note to the Inventor: Please sign name on line 4 exactly as it appears in line 3 and insert the actual date of signing on line 5. If there is more than one inventor, complete page 2, place "X" here [X].

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3. Full Name of additional Inventor Kouji OIKE
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